

ALLEGHENY UNIVERSITY HOSPITALS
 EAST FALLS - EPPI
 SUMMARY OF RESERVES FOR BAD DEBTS
 #1204100-95001210

08-Oct-98
 11:41 AM

6/30/96 PBC

MONTH	BEGINNING BALANCE	WRITE-OFFS	RECOVERIES	OTHER	PROVISIONS	ENDING BALANCE	CALCULATED RESERVE AMT	VARIANCE (OVER)/UNDER
COMPARATIVE DATA:								
FYE 6/30/93 BAL:						(587,352)	(587,352)	0
FYE 6/30/94 BAL:						(782,352)	(782,352)	0
FYE 6/30/95 BAL:						(852,051)	(852,051)	0
JULY	(\$852,051)				(\$13,367)	(\$865,418)	(\$794,005)	(\$71,413)
AUGUST	(865,418)				(1,831)	(867,249)	(733,199)	(134,050)
SEPTEMBER	(867,249)				(15,063)	(882,312)	(777,885)	(104,427)
OCTOBER	(882,312)				(15,904)	(898,216)	(894,635)	(3,581)
NOVEMBER	(898,216)				(16,256)	(914,472)	(881,005)	(33,467)
DECEMBER	(914,472)	8			(15,738)	(930,202)	(1,051,252)	121,050
JANUARY	(930,202)	9			(17,032)	(947,225)	(1,074,852)	127,627
FEBRUARY	(947,225)				(14,783)	(962,008)	(1,264,419)	302,411
MARCH	(962,008)				(16,442)	(978,450)	(1,410,384)	431,934
APRIL	(978,450)	548,422			(16,094)	(446,121)	(964,287)	518,166
MAY	(446,121)		(1,432)		(16,629)	(464,182)	(1,286,948)	822,766
JUNE	(464,182)		816		(15,550)	(478,916)	(1,214,576)	735,660
TOTAL	(\$852,051)	\$548,440	(\$616)	\$0	(\$174,689)	(\$478,916)	(\$1,214,576)	\$735,660
							53-156	

CL 001202

ALLEGHENY UNIVERSITY HOSPITALS
 EAST FALLS (formerly MCC) - OUTPATIENT
 SUMMARY OF RESERVES FOR BAD DEBTS
 #1204200-95000210

MONTH	BEGINNING BALANCE	WRITE-OFFS	PHARMACY ADJUST	RECOVERIES	PROVISIONS	ENDING BALANCE	ADJ. ENDING BALANCE	CALCULATED RESERVE AMT	VARIANCE (OVER)UNDER
COMPARATIVE DATA:									
FYE 6/30/93 BAL:						(2,039,824)	(2,039,824)	(2,039,824)	0
FYE 6/30/94 BAL:						(1,967,799)	(1,967,799)	(1,967,799)	0
FYE 6/30/95 BAL:						(2,192,780)	(2,192,780)	(2,210,862)	18,082
JULY	(\$2,192,780)	\$708,544		(\$34,811)	(\$702,675)	(\$2,221,721)	(\$2,221,721)	(\$2,113,505)	(\$108,216)
AUGUST	(2,221,721)	652,893		(28,921)	(850,032)	(2,447,781)	(2,447,781)	(2,399,044)	(48,737)
SEPTEMBER	(2,447,781)	743,192		(62,952)	(774,381)	(2,541,922)	(2,541,922)	(2,487,712)	(54,210)
OCTOBER	(2,541,922)	941,004		(55,059)	(606,034)	(2,262,010)	(2,262,010)	(2,454,876)	192,866
NOVEMBER	(2,262,010)	632,560		(45,716)	(869,286)	(2,544,453)	(2,544,453)	(2,316,762)	(227,691)
DECEMBER	(2,544,453)	838,226		(30,633)	(692,784)	(2,429,643)	(2,429,643)	(2,515,949)	86,306
JANUARY	(2,429,643)	648,521		(27,536)	(683,405)	(2,492,064)	(2,492,064)	(2,749,576)	257,512
FEBRUARY	(2,492,064)	491,741		(21,549)	(757,532)	(2,779,403)	(2,779,403)	(2,163,827)	(615,576)
MARCH	(2,779,403)	119,167		(36,124)	(860,939)	(3,557,300)	(3,557,300)	(2,547,445)	(1,009,855)
APRIL	(3,557,300)	446,158		(26,947)	(834,579)	(3,972,667)	(3,972,667)	(2,480,209)	(1,492,458)
MAY	(3,972,667)	351,802		(30,501)	(894,445)	(4,545,811)	(4,545,811)	(2,361,519)	(2,184,292)
JUNE	(4,545,811)	446,957		(24,215)	964,635	(3,158,435)	(3,158,435)	(2,467,604)	(690,831)
SUB-TOTAL	(2,192,780)	7,020,766		0	(424,963)	(7,561,457)	(3,158,435)	(3,158,435)	(2,467,604)
ACCRUAL RESERVE						0	0	0	
TOTAL	(\$2,192,780)	\$7,020,766		\$0	(\$424,963)	(\$7,561,457)	(\$3,158,435)	(\$3,158,435)	(\$2,467,604)
									(\$690,831)

CL 001203

EXHIBIT 4390

AHERF
06/30/96

Working Paper Name: Delaware Valley Inpatient Days in A/R Analysis- 6/30/96
Working Paper Reference: 0025-505
Working Paper Type: OLE

Delaware Valley
Inpatient Days in A/R
06/30/96

Completed

Completed By: Brian W. Christian **Date:** 09/18/96 05:54:32 PM
Last Modified By: Mark D. Kirstein **Date:** 10/03/96 12:27:56 AM

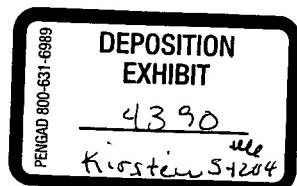
Reviewed

Mark D. Kirstein

Mark for Deletion

Modification History:

Brian W. Christian



CL 004228

**Delaware Valley
Inpatient Days in A/R
06/30/96**

	East Falls	Elkins	Bucks
	BAL @ 06/30/96	BAL @ 06/30/96	BAL @ 06/30/96
Inpatient Revenue per day:			
Total Inpatient Revenue, net	153,691,249	152,899,879	
Days in Fiscal Year	366 days	365 days	
Net Revenue per day	433,583	418,904	

	East Falls	Elkins	Bucks
	BAL @ 06/30/96	BAL @ 06/30/95	BAL @ 06/30/95
Inpatient Revenue per day:			
Total Inpatient Revenue, net	153,691,249	34,797,853	28,771,958
Days in Fiscal Year	366 days	365 days	366 days
Net Revenue per day	433,583	95,076	78,612

	East Falls	Elkins	Bucks
	BAL @ 06/30/96	BAL @ 06/30/95	BAL @ 06/30/95
Average A/R:			
Beg A/R, net	48,267,450	40,191,879	7,576,360
End A/R, net	49,687,745	48,267,450	12,156,605
	97,955,195	88,459,329	19,732,965
Average A/R Balance:	48,977,598	44,229,665	25,473,594

	East Falls	Elkins	Bucks
	BAL @ 06/30/96	BAL @ 06/30/95	BAL @ 06/30/95
Inpatient Revenue per day:			
Total Inpatient Revenue, net	104,586,186	103,046,338	274,513,968
Days in Fiscal Year	366 days	365 days	365 days
Net Revenue per day	285,755	282,319	750,038

	Elkins	Bucks
	BAL @ 06/30/96	BAL @ 06/30/95
Inpatient Revenue per day:		
Total Inpatient Revenue, net	104,586,186	35,239,605
Days in Fiscal Year	366 days	365 days
Net Revenue per day	433,583	95,076

	Elkins	Bucks
	BAL @ 06/30/96	BAL @ 06/30/95
Inpatient Revenue per day:		
Total Inpatient Revenue, net	104,586,186	35,239,605
Days in Fiscal Year	366 days	365 days
Net Revenue per day	433,583	95,076

	Elkins	Bucks		
	BAL @ 06/30/96	BAL @ 06/30/95		
Average A/R:				
Beg A/R, net	32,433,073	26,078,832	88,881,815	55,756,541
End A/R, net	39,053,760	32,433,073	85,826,197	61,355,715
	71,486,833	58,511,905	174,708,012	132,532,907
Average A/R Balance:	35,743,417	29,255,953	87,354,006	66,266,454

	Elkins	Bucks		
	BAL @ 06/30/96	BAL @ 06/30/95		
Inpatient Days in A/R:	125	104	116	102

EXHIBIT 4391

AHERF
06/30/96

Working Paper Name: Delaware Valley Outpatient Days in A/R- 6/30/96
Working Paper Reference: 0025-506
Working Paper Type: OLE

**Delaware Valley
Outpatient Days in A/R
06/30/96**

Completed

Completed By: Brian W. Christian **Date:** 09/18/96 05:54:32 PM
Last Modified By: Mark D. Kirstein **Date:** 10/03/96 12:27:56 AM

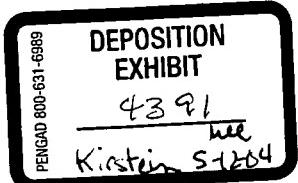
Reviewed

Mark D. Kirstein

Mark for Deletion

Modification History:

Brian W. Christian



CL 004230

**Delaware Valley
Outpatient Days in A/R
06/30/96**

	East Falls		Elkins		Bucks	
	BAL @ 06/30/96	BAL @ 06/30/95	BAL @ 06/30/96	BAL @ 06/30/95	BAL @ 06/30/96	BAL @ 06/30/95
Outpatient Revenue per day:						
Total Outpatient Revenue, net Days in Fiscal Year	29,256,992	27,172,166	22,832,540	20,306,607	19,153,089	15,064,879
	366 days	365 days	366 days	365 days	366 days	365 days
Net Revenue per day	79,937	74,444	62,384	55,635	52,331	41,274

Average A/R:
Beg A/R, net
End A/R, net

11,664,172	8,683,830	7,652,967	0
14,426,662	11,664,172	14,263,440	7,652,967
26,090,834	20,348,002	21,916,407	7,652,967

Average A/R Balance:
Inpatient Days in A/R

13,045,417	10,174,001	10,958,204	3,826,484	7,766,844	4,602,089
163	137	176	Invalid	148	112

	SCHC		HUH		O/P Val	
	BAL @ 06/30/96	BAL @ 06/30/95	BAL @ 06/30/96	BAL @ 06/30/95	BAL @ 06/30/96	BAL @ 06/30/95
Inpatient Revenue per day:						
Total Inpatient Revenue, net Days in Fiscal Year	29,562,451	24,270,882	47,956,699	44,395,012		
	366 days	365 days	366 days	365 days		
Net Revenue per day	80,772	66,496	131,029	121,630		
			(7,987,551)	(6,243,920)		

Average A/R:
Beg A/R, net
End A/R, net

8,807,290	6,151,732	0	0
14,311,040	8,807,290	0	0
23,118,330	14,959,022	0	0

Average A/R Balance:
Inpatient Days in A/R